File No. 621

1886.

Collection No.

Impress Residency

Pros. Serial Nos. 1 – 5

Subject.

Validity of receipts given in the Civil Station of Bangalore and bearing Impress Receipt stamps

Previous References.

Later References.

7353/87

7418/89

1886.

RESIDENT'S OFFICE.

FILE No. 621 OF 1886

From The Accountt General, Madras.

No. I.A.C. 2.91.

Dated 30th Sep. 1886. | Enc. 1.

Received 1st Oct. 1886. | Spare copies.

Subject.

The use of Imperial Receipt Stamps in the Civil and Military Station of Bangalore.

Notes and Orders.

The Examiner of Public Works accounts, Madras appears to have made a reference to the Accountant General Madras, as to the validity of receipts accepted in the Civil and Military Station, Bangalore, which bear Imperial Receipt Stamps.

E to S. No1. 2. The Acct. General in replying to the Examiner said that Vouchers bearing Imperial Receipt Stamps may be accepted as

(Continuation of Note or Precis.)

such Stamps are in use in the C. & M. Station, and he adds that the revenue derived from the sale of Stamps in the C. & M. Station is credited to the British Government. Para 14 of his letter

3. In forwarding a copy of his letter to the Examiner P.W. Accounts Madras, the Accountant General observes that no action appears to have been taken by this Residency on the suggestion made by the Diwan in para 10 of his letter No. 1. dated 1st April 1882, "that Stamps supplied from the Bangalore Stamps Department to the Residents Treasury should have some distinguishing mark on them". but perhaps the Accountant General says, this may have been because the Resident agreed with the remarks made by the Comptroller Bangalore under the head "Stamps" in his Memorandum of the 28th

S. No 1.

Pol No. 5 in file 17 of 1882.

Para 9 of Pol No. 5 in file 17 of 1882

(Continuation of Note or Precis.)

March 1884., that a distinguishing mark on receipt labels was "the "less necessary as they would "probably be used in the "locality in which they were "purchased and the amount "involved was trifling."

4. The Asst General requests to be informed if this is the case, and if he may continue to treat as valid receipts, receipts granted within the limits of the C. & M. Station and bearing a one anna Imperial Govt: receipt Stamp.

Sl. not in file No. 17 of 1884

5. In March 1884, when instructions were received from the Govt: of India regarding the revenue of the assigned tract, its collection and accounts, the Resident wrote as follows to the Diwan of Mysore in regard to the sums entered in the Budget of the C. & M.

para 10 of Sl. No. 2 in file No. 17 of 1884.

Station as Stamps receipts:-
"No change seems necessary in
"this, but it seems advisable to
"allow the Treasury Officer of the
"Residents Treasury to keep a
"stock of Imprest Stamps (in-
"cluding for the purpose on
"the Imprest Treasury) and to
"supply therefrom the Stamp
"vendors of the C. & M. Station"

6. The Diwan in reply said — para 10 of Sl. No 5 in file No. 17 of 1884.
"the Officer in charge of the
"Residents Treasury will be
"supplied with the required
"stock of Imprest Stamps. As
"these Stamps are sold either
"directly or through licensed
"Vendors, the proceeds of such
"sales can be received by
"him and credited in the
"Accounts of his Treasury.
"As remarked by you, the
"Rules as to Commissions on
"sale of Stamps will be the
"same in both the Station
"and the adjoining Imprest

(Continuation of Note or Precis.)

Territory, and it may perhaps
be necessary hereafter that
Stamps supplied from the
Impress Stamp Department
to the Residents Treasury should
have some distinguishing
mark on them. This can
easily be arranged hereafter.

7. Mr Lyall's note on this subject
written in 1st April 1884 was
as follows:-

Para 6 of Sl. No. 6 in file No. 17 of 1884.

"As to Stamps, I approve of
"the Dewan's proposals. The
"Treasury Officer should be
"directed to indent from
"time to time on the Supt:
"of Stamps Impress, for supplies
"of Stamps."

8. In reporting to the Govt: of
India the arrangements made
for the collection and manage-
ment of the revenues of the
assigned tracts, the Resident
in letter No 1325. dated 25th
Sept: 1884, said, "the Impress
"Govt: uses British Stamps

Sl. No 13 in file No 170 of 84. para 3(VI).

"with the word Mysore" printed
"across them. The C. & M. Station
"of Bangalore and what is known
"as the Pettah of Bangalore
"are divided only by an
"arbitrary line and form
"really what may be considered
"to be a single Town x x To
"have separate kinds of Stamps
"for the two parts would be
"very inconvenient to the
"public and would often
"lead to the invalidation
"of documents executed
"by the ignorant & illiterate
"part of the population
"For these reasons to prescribe
"the adoption of British Stamps
"without the Mysore mark
"for use in the C. & M. Station
"does not appear to me at
"present advisable, or under
"the circumstances necessary.
"The question may be
"allowed to lie over for
"reconsideration if the
"system now adopted
"is found to work badly."

(Continuation of Note or Precis.) 18

9. The above arrangement met with the general approval of the Govt: of India. (letter No. 1144 I dated 13: April 1885 from the Foreign Dept.)-

Page 8 of Sl. No. 13 in file No 17 of 1884.

10 Correspondence that passed on this subject in 1882-83 is summarised briefly below

The Govt: of India in letter No. 206 G. dated 27: July 1882 enquired whether there was any loss of revenue to the British Govt: in consequence of the continued use of Mysore Stamps in the C. & M. Station of Bangalore and whether the British Stamps could not be obtained issued after communicating with the Durbar the Resident replied to the letter from the Foreign Dept. and said that the use of Mysore Stamps in the C. & M. Station of Bangalore did not affect its revenue one way or the other so far as Court Fees were concerned.

Sl. No. 1 in file No. 2 of 1882.

Sl. Nos 2 to 7 in file No. 2 of 1882

Sl No 10 in file No 2 of 82

that British Stamps could be obtained without difficulty, but as the Station was Mysore Territory, although the administration thereof was made over to the British Govt:, it was more regular to use Mysore Stamps the Govt: of India in reply sanctioned the use of Mysore Stamps in the assigned Track.

Sl. No 12 in file No 2 of 1882

11. Up to the 31. January 1886, British Stamps with the word "Mysore" printed across them were supplied to the Durbar by the Supt: of Stamps Madras, the Durbar paying for the cost of manufacturing the Stamps. The arrangement was to have ceased on the 1st August 1885 but the Durbar having experienced some difficulty in arranging for a supply of Stamps independently of Madras, the Govt: of India authorized the Madras Govt:

File 432 of 1885

(Continuation of Note or Precis.) 16

to continue the supply of Stamps to the Durbar till the 31st January 1886.

Mysore Gazette of Augt. 21st 1886

12. In his Circular of the 12th August 1886, the Comptroller Mysore notified that the new Mysore Govt. one Anna Receipt Label had been supplied to the Treasuries in the State, and directed that the new Label should be brought into use after the Stock of Govt: of India Labels of the same value with the word "Mysore" printed across was exhausted.

13. These new Mysore Labels have been supplied to the Residency Treasury since June 1886, & are in use in the C & M. Stations, and are available also at the Post Offices which get its supply from the Treasury.

14. The Revenue realised by the Sale of the Receipt Label in the C. & M. Stations since 1882-83

amounted to :-

1882-83 —— Rs. 2469-"
1883-84 —— " 2400-"
1884-85 —— " 2,389-4
1885-86 —— " 2208-14

15 There does not appear to be any good reason for a change in the present arrangement which it is submitted is convenient and cost us nothing, the Stamps being supplied to the Residents Treasury free of all cost.

16. Submitted for favourable of orders.

Hf. 14.10.86

17 The files referred to in the note have not been sent but probably they will not be wanted for disposing of this matter

Resident

SCH
16.10.86

18 No reason for change. Refer explaining why it was done. 17/10

18.10.86

(Continuation of Note or Precis.)

Pl. No 2.

19. Letter to the Acctt. General. Madras, issued. No $\frac{2841}{6215}$ of 21st October 1886. GK

Pl. No 3.

20. The Executive Engineer Residency Divn, in letter No 3603 dated 25th Oct. 86, states that the Examiner P.W. Accounts Madras, has taken objection to the use of Rupee Govt: receipt Stamps in transactions connected with the Madras P.W.D. Bangalore.

21. Col. Ross Thompson asks for the Residents opinion in the matter.

22. The Examiner P.W. Accounts, Madras, has already been informed by the Acct. General Madras that the above Stamps are in use in the C. & M. Station, and that Vouchers bearing these Stamps may be accepted; it is probable that on receipt of our letter of the 21st Oct. 86. the Acct. Genl communicated again with the Examiner P.W. Accts, Madras

Encls. to Pl. No 1

Pl. No 2

23. The Exc: Engineer Residy. Divn may, it is submitted, be answered

in the terms of Serial No. 2.
Dft submitted for approval

H. 27. 10. 86.

24. No answer need be sent to this a reminder comes. Re C.S. with instructions to reply Ex^rs. objections SCL
29.10.86

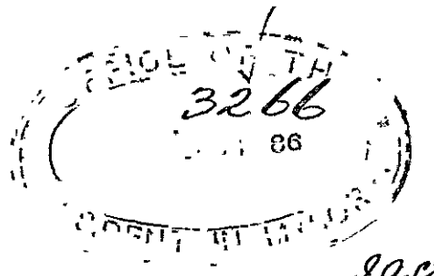
25 The Ex: Engineer Ready. Div^n. Se N.^o 4.
in letter No. 4110 dy. 25: Nov. 86
asks for a reply to this letter
of the 25: Oct. 86. Se N.^o 3.

26. The Dft referred to in para 23 above may; if approved, issue?

H. 27. 11. 86 DR 9/12/86

27 Letter to the Ex: Engineer, Presidency
Div^n, Bangalore. issued. No. 3262/6216 dated
10: December 1886.
B.R

Treasury & Account-Department.



11

Fort St. George,
Accountant-General's Office,
30th September 1886.

No. 1ac3/91

From

H. F. Blogstown Esqr
ACCOUNTANT-GENERAL
TO THE GOVERNMENT OF MADRAS,

To

THE Resident in Mysore,
Bangalore.

SIR,

I have the honor to forward for your information Copy of my letter to the Examiner of Public Works Accounts, Madras, in reply to a reference made by him as to the validity of receipts accepted in the Civil and Military Station, Bangalore, which bear Mysore receipt-stamps.

2 No action appears to have been taken on the suggestion made by the Dewan of Mysore in para 10 of his letter to you, No. 1 dated 1st April 1884 "that stamps supplied from the Mysore Stamp Department to the Residents Treasury should have some "distinguishing mark on them," but perhaps this may have been because you agreed with the remark made by Mr. Hudson under the head 'Stamps' in his memorandum of the 28th March 1884 that a distinguishing mark on receipt-labels was "the less necessary "as they would probably be used in the locality in "which they were purchased and the amount involved "was trifling."

Sl. No. 5 of File No. 17 of 1884.

Sl. No. 4 of File No. 17 of 1884.

3. I shall be glad to be informed if this is the case and

and if I may continue to treat as valid receipts, receipts granted within the limits of the Civil and Military Station and bearing a one Anna Mysore Government receipt-Stamp.—

I have the honor to be,

Sir,

Your most obed.t Servt

J. Thurston

Accountt. General.

Copy

E. & S. No 1.9

Treasury / Accounts } DEPARTMENT.

No. S.A.C.B / 89

Fort St. George,
Accountant-General's Office,
23rd September 1886.

From

THE A.G. / ACCOUNTANT-GENERAL

TO THE GOVERNMENT OF MADRAS,

To

THE Examiner,

Public Works Accounts

Madras

SIR,

In reply to your letter No. 159 P. dated the 14th instant, I have the honor to state that Vouchers bearing Mysore receipt stamps may be accepted, as such stamps are in use in the Civil and Military Station, Bangalore.

2 I may however observe that the revenue derived from the sale of stamps in the Civil and Military Station is credited to the British Government.

I have &c.

/ Signed / H. Donald

D/ Accounts General.

/ True Copy /

D. Weston

Accounts General.

MB

RESIDENT'S OFFICE.

Serial No. 27

[DRAFT.]—For approval.

No. 2841/6216.

Dated, 21st Oct. 1886.

To.

The Accountant General
Madras

Sir,

I am directed to acknowledge the receipt of your letter No. 1466/91 dated the 30 Sept. 86 regarding the validity of Mysore Receipt-Stamps in the C.P. of Vizagapatam

In reply I am to say that Govt. Legal considers that they continue to hold as valid receipts, receipts granted within the limits of the C. P. of Vizagapatam and bearing

OFFICE OF THE
3499
OCT 86
RESIDENT IN MYSORE

5 3

No. 3603 MADRAS, D. P. W.,

Bangalore, 25 October 188 6.

From,

THE EXECUTIVE ENGINEER,

Presidency Division,

To,

THE The Assistant to the

Resident of Mysore

SIR,

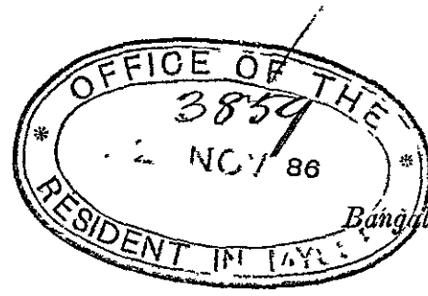
I have the honor to inform you, that the Examiner of P.W. Accounts Madras, has taken objection to the use of Mysore Government receipt stamps in transactions connected with the Madras Public Works Department Bangalore, and to solicit the favour of your opinion in the matter. If the Mysore stamps should be used within the Civil and Military station, Bangalore, I request you will be kind enough to favour me with the ruling on the subject. But, if in your opinion, the British Govt: stamps should only be used I shall thank you to kindly have a supply kept at the Residents Treasury where they are not now procurable.

I have &c

23 OCT 86

Col: RE

Ex: Engineer, Presydy.



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No. 4110 MADRAS, D. P. W.,

Bangalore, 25 Nov 1886

From,

THE EXECUTIVE ENGINEER,

Presidency Division,

To,

THE Asst to the Resident

in Mysore

SIR;

I have the honor to

invite your attention to this Office

Sep: 3. Ro. 3603 dated 25th Octr 1886 soliciting

the favor of your opinion on the

case of Mysore Government

receipt Stamps in transactions

connected with the Madras

P. W. Department and request

an early reply thereto.

I have &c

R. Thompson

Col. RE

14 NOV 86

A Bonn

RESIDENT'S OFFICE.

Serial No. 1 = 3

[DRAFT.]—For approval.

No. 3262
6216.

Dated 10 Dec. 1886

To

The Executive Engineer
Residency Divn.
Bangalore.

Sir.

I am dir: to acknowledge the receipt of your letter No 3603 dy. 25: Oct. 86, intimating the objection taken by the Examr P.W. Accounts, Madras to the use of Impress Govt. receipt Stamps in transactions connected with the Madras P.W.D. Bangalore

Ref No. 3.

2. In reply I am to say that Govt. have all along considered that all receipts granted within the limits of the C. & M. Station of Bangalore and bearing an anna Impress receipt Stamp, are public documents and treated as such receipts, as such Stamps are in use in the

the C. & M. Railway has been transferred
by the [illegible] Jane Jr.

MS
Ann Bright

27.10.86